

Pillars of governance and its role in rationalizing the earning management in the Syrian banking environment

Dr.Abdel Razzaq Shihadeh,Kawthar Bannoud

Dept. Accounting, Faculty of Economics, University of Aleppo

Abstract

This study aimed to analyze the role of the pillars of governance, which consist of disclosure, controls and risk management to avoid the risk of failures banks, as well as its role in enhancing the market value of the banks to ensure its growth and continuity. In addition to the governance, provide performance standards to disclose cases of manipulation, earning management, corruption and mismanagement

The study field has been shown through based on the curriculum descriptive analytical that the efforts by the Syrian government on the new legislations and amendment to the previous legislations aimed at improving the general economic climate, work more effectively and transparent in the damascus financial market, access to the system global markets and it has an important role in achieving the pillars of governance in the banks.

The study recommended government to prepare a guide of governance aimed at strengthening governance , risk management in banks , achieving the safety of banking operations , how the management they perform their duties to the shareholders and depositors.